

	Data Dictionary			
	Dataset Name	C-6, Apportionment of State Net Income All Corporations		
	Dataset Description	This dataset contains corporate tax statistics based on corporate tax returns (C and S Corporations). For more information by taxable year, see <a href="https://www.ftb.ca.gov/aboutftb/plans_reports.shtml">https://www.ftb.ca.gov/aboutftb/plans_reports.shtml</a> , Annual Report, Table C-6.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_time_date
4	Returns With Net Income After State Adjustments	Number of returns with net income (loss) after state adjustments.	Number	returns_with_net_income_after_state_adjustments
5	Net Income After State Adjustments	Amount of total net income (loss) after state adjustments.	Number	net_income_after_state_adjustments_
6	Returns With Nonbusiness Dividends Income Or Loss	Number of returns with nonbusiness dividends income or loss.	Number	returns_with_nonbusiness_dividends_income_or_loss
7	Nonbusiness Dividends Income Or Loss	Amount of total nonbusiness dividends income or loss.	Number	nonbusiness_dividends_income_or_loss
8	Returns With Nonbusiness Interest Income	Number of returns with nonbusiness interest income.	Number	returns_with_nonbusiness_interest_income
9	Nonbusiness Interest Income	Amount of total nonbusiness interest income.	Number	nonbusiness_interest_income
10	Returns With Nonbusiness Property Rental Income Or Loss	Number of returns with nonbusiness property rental income or loss.	Number	returns_with_nonbusiness_property_rental_income_or_loss
11	Nonbusiness Property Rental Income Or Loss	Amount of total nonbusiness property rental income or loss.	Number	nonbusiness_property_rental_income_or_loss
12	Returns With Nonbusiness Royalties	Number of returns with nonbusiness royalties.	Number	returns_with_nonbusiness_royalties
13	Nonbusiness Royalties	Amount of total nonbusiness royalties.	Number	nonbusiness_royalties
14	Returns With Nonbusiness Gain Or Loss from Sale of Assets	Number of returns with nonbusiness gain or loss from sale of assets.	Number	returns_with_nonbusiness_gain_or_loss_from_sale_of_assets
15	Nonbusiness Gain Or Loss from Sale of Assets	Amount of total nonbusiness gain or loss from sale of assets.	Number	nonbusiness_gain_or_loss_from_sale_of_assets
16	Returns With Nonbusiness Partnership Income Or Loss	Number of returns with nonbusiness partnership income or loss.	Number	returns_with_nonbusiness_partnership_income_or_loss
17	Nonbusiness Partnership Income Or Loss	Amount of total nonbusiness partnership income or loss.	Number	nonbusiness_partnership_income_or_loss
18	Returns With Nonbusiness Misc Income	Number of returns with nonbusiness miscellaneous income.	Number	returns_with_nonbusiness_misc_income
19	Nonbusiness Misc Income	Amount of total nonbusiness miscellaneous income.	Number	nonbusiness_misc_income
20	Returns With Nonbusiness Income Or Loss	Total number of returns with nonbusiness income or loss.	Number	returns_with_nonbusiness_income_or_loss
21	Total Nonbusiness Income Or Loss	Total amount of total nonbusiness income or loss.	Number	total_nonbusiness_income_or_loss
22	Returns Separately Apportionable	Number of returns with separately apportionable business income or loss.	Number	returns_separately_apportionable
23	Total Separately Apportionable	Amount of total separately apportionable business income or loss.	Number	total_separately_apportionable
24	Returns With Balance of Net Business Income	Number of returns with total net business income or loss subject to apportionment for this trade or business.	Number	returns_with_balance_of_net_business_income
25	Balance of Net Business Income	Amount of total net business income or loss subject to apportionment for this trade or business.	Number	balance_of_net_business_income
26	Returns With Business Income Plus Interest Offset	Number of returns with interest offset (California domiciliaries only).	Number	returns_with_business_income_plus_interest_offset
27	Business Income Plus Interest Offset	Amount of total interest offset.	Number	business_income_plus_interest_offset
28	Returns With Business Income	Number of returns with business income or loss for this trade or business subject to apportionment. This represents the total of balance of net business income and interest offset.	Number	returns_with_business_income

29	Business Income	Amount of total business income or loss for this trade or business subject to apportionment. This represents the total of balance of net business income and interest offset.	Number	business_income
30	Returns With Apportioned Business Income Or Loss Attributable to CA	Number of returns with business income or loss apportioned to CA.	Number	returns_with_apportioned_business_income_or_loss_attributable_to_ca
31	Apportioned Business Income Or Loss Attributable to CA	Amount of total business income or loss apportioned to CA.	Number	apportioned_business_income_or_loss_attributable_to_ca
32	Returns With Nonbusiness Dividends Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness dividends income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_dividends_income_or_loss_wholly_allocable_to_ca
33	Nonbusiness Dividends Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness dividends income or loss wholly allocable to CA.	Number	nonbusiness_dividends_income_or_loss_wholly_allocable_to_ca
34	Returns With Nonbusiness Interest Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness interest income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_interest_income_or_loss_wholly_allocable_to_ca
35	Nonbusiness Interest Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness interest income or loss wholly allocable to CA.	Number	nonbusiness_interest_income_or_loss_wholly_allocable_to_ca
36	Returns With Nonbusiness Property Rental Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness property rental income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_property_rental_income_or_loss_wholly_allocable_to_ca
37	Nonbusiness Property Rental Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness property rental income or loss wholly allocable to CA.	Number	nonbusiness_property_rental_income_or_loss_wholly_allocable_to_ca
38	Returns With Nonbusiness Royalties Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness royalties income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_royalties_income_or_loss_wholly_allocable_to_ca
39	Nonbusiness Royalties Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness royalties income or loss wholly allocable to CA.	Number	nonbusiness_royalties_income_or_loss_wholly_allocable_to_ca
40	Returns With Nonbusiness Gain Or Loss from Sale of Assets Wholly Allocable to CA	Number of returns with nonbusiness gain or loss income from sale of assets wholly allocable to CA.	Number	returns_with_nonbusiness_gain_or_loss_from_sale_of_assets_wholly_allocable_to_ca
41	Nonbusiness Gain Or Loss from Sale of Assets Wholly Allocable to CA	Amount of total nonbusiness gain or loss income from sale of assets wholly allocable to CA.	Number	nonbusiness_gain_or_loss_from_sale_of_assets_wholly_allocable_to_ca
42	Number of Returns With Nonbusiness Partnership Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness partnership income or loss wholly allocable to CA.	Number	number_of_returns_with_nonbusiness_partnership_income_or_loss_wholly_allocable_to_ca
43	Nonbusiness Partnership Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness partnership income or loss wholly allocable to CA.	Number	nonbusiness_partnership_income_or_loss_wholly_allocable_to_ca
44	Returns With Nonbusiness Misc Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness miscellaneous income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_misc_income_or_loss_wholly_allocable_to_ca
45	Nonbusiness Misc Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness miscellaneous income or loss wholly allocable to CA.	Number	nonbusiness_misc_income_or_loss_wholly_allocable_to_ca
46	Returns With Nonbusiness Income Or Loss Wholly Allocable to CA	Total number of returns before nonbusiness income or loss interest offset wholly allocable to CA.	Number	returns_with_nonbusiness_income_or_loss_wholly_allocable_to_ca
47	Total Nonbusiness Income Or Loss Wholly Allocable to CA	Total amount before nonbusiness income or loss interest offset wholly allocable to CA.	Number	total_nonbusiness_income_or_loss_wholly_allocable_to_ca
48	Returns With Nonbusiness Income Or Loss Wholly Allocable to CA Interest Offset	Number of returns with nonbusiness income or loss interest offset wholly allocable to CA.	Number	returns_with_nonbusiness_income_or_loss_wholly_allocable_to_ca_interest_offset
49	Nonbusiness Income Or Loss Wholly Allocable to CA Interest Offset	Amount of total nonbusiness income or loss interest offset wholly allocable to CA.	Number	nonbusiness_income_or_loss_wholly_allocable_to_ca_interest_offset
50	Returns With Balance of Net Income	Total number of returns with net nonbusiness income wholly allocable to CA.	Number	returns_with_balance_of_net_income
51	Balance of Net Income	Total amount of net nonbusiness income wholly allocable to CA.	Number	balance_of_net_income
52	Returns Separately Apportioned	Number of returns with total business income or loss separately apportioned to CA.	Number	returns_separately_apportioned
53	Separately Apportioned	Amount of total business income or loss separately apportioned to CA.	Number	separately_apportioned
54	Returns With Business Income Plus Capital Gain Or Loss Netting	Number of returns with post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups).	Number	returns_with_business_income_plus_capital_gain_or_loss_netting

55	Business Income Plus Capital Gain Or Loss Netting	Amount of total post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups).	Number	business_income_plus_capital_gain_or_loss_netting
56	Returns With Business Income Contribution Adjustment	Number of returns with business income contributions adjustment.	Number	returns_with_business_income_contribution_adjustment
57	Business Income Contribution Adjustment	Amount of business income contributions adjustment.	Number	business_income_contribution_adjustment
58	Returns With State Net Income After Apportionment	Number of returns with post-apportioned and allocated state net income (SNI) for CA purposes.	Number	returns_with_state_net_income_after_apportionment
59	State Net Income After Apportionment	Amount of post-apportioned and allocated SNI for CA purposes.	Number	state_net_income_after_apportionment
60	Returns With SNI Taxable Loss	Total number of returns with post-apportioned and allocated SNI taxable loss.	Number	returns_with_sni_taxable_loss
61	SNI Taxable Loss	Amount of total SNI taxable loss.	Number	sni_taxable_loss
62	Returns With SNI Taxable Profit	Number of returns with post-apportioned and allocated SNI taxable profit.	Number	returns_with_sni_taxable_profit
63	SNI Taxable Profit	Amount of total SNI taxable profit.	Number	sni_taxable_profit

Additional Details

- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.